

February 13, 2026

Consolidated Financial Results for the Second Quarter (Interim Period) of Fiscal Year Ending June 30, 2026 (Under Japanese GAAP)

Company Name:	Shibuya Corporation	
Stock Exchange Listing:	Tokyo and Nagoya	
Stock Code:	6340	URL: https://www.shibuya.co.jp
Representative:	Hidetoshi Shibuya, President and CEO	
Contact:	Kazuhiro Miyamae, Managing Director	TEL: 076-262-1201
Scheduled Date of the Filing of Interim Securities Report:	February 13, 2026	
Scheduled Date of the Start of Dividend Payment:	March 17, 2026	
Availability of Supplementary Material on Financial Results:	Yes (Available in Japanese Only)	
IR Meeting (for Institutional Investors and Analysts):	Not scheduled	

(Amounts less than one million yen are rounded down)

1. Consolidated Financial Results for the Second Quarter Ended December 31, 2025 (from July 1, 2025 to December 31, 2025)

(1) Consolidated Operating Results

(Percentages indicate year-on-year changes)

	Net Sales		Operating Profit		Ordinary Profit		Profit Attributable to Owners of Parent	
	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%
Second Quarter of Fiscal 2026	63,063	0.9	5,056	△31.4	5,311	△28.1	4,023	△21.1
Second Quarter of Fiscal 2025	62,508	21.6	7,373	51.0	7,384	53.1	5,100	49.6

(Note) Comprehensive Income	Second Quarter of Fiscal 2026	5,029 Million Yen (△8.0%)
	Second Quarter of Fiscal 2025	5,468 Million Yen (61.5%)

	Profit per Share	Diluted Profit per Share
	Yen	Yen
Second Quarter of Fiscal 2026	145.43	-
Second Quarter of Fiscal 2025	184.36	-

(2) Consolidated Financial Position

	Total Assets	Net Assets	Equity Ratio	Net Assets per Share
	Millions of Yen	Millions of Yen	%	Yen
As of December 31, 2025	160,314	111,574	69.6	4,032.58
As of June 30, 2025	159,426	107,930	67.7	3,900.84

(Reference) Equity	As of December 31, 2025	111,566 Million Yen
	As of June 30, 2025	107,921 Million Yen

2. Dividends

	Dividends per Share				
	End of 1Q	End of 2Q	End of 3Q	End of 4Q	Total
Fiscal Year Ended June 30, 2025	Yen	Yen	Yen	Yen	Yen
	-	45.00	-	50.00	95.00
Fiscal Year Ending June 30, 2026	-	47.50			
Fiscal Year Ending June 30, 2026 (Forecast)			-	47.50	95.00

(Note) Revision to the dividend forecast that has been disclosed lastly: None

3. Consolidated Financial Forecast for the Year Ending June 30, 2026 (from July 1, 2025 to June 30, 2026)

(Percentages indicate year-on-year changes)

	Net Sales		Operating Profit		Ordinary Profit		Profit Attributable to Owners of Parent		Profit per Share
	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Yen
Entire Year	133,000	3.1	13,000	△5.4	13,200	△4.2	9,300	△7.5	336.15

(Note) Revision to the consolidated financial forecast that has been disclosed lastly: None

*Notes

(1) Significant Changes in the Scope of Consolidation during this Period: None

(2) Application of Particular Accounting Procedures for Preparing Interim Consolidated Financial Statements: None

(3) Changes in Accounting Policies, Changes in Accounting Estimates, and Retrospective Financial Restatement

1. Changes in Accounting Policies due to Revisions to Accounting Standards and Other Regulations: None
2. Changes in Accounting Policies due to Other Reasons: None
3. Changes in Accounting Estimates: None
4. Retrospective Financial Restatement: None

(4) Number of Issued Shares (Common Shares)

1. Total Number of Issued Shares at the End of the Period (including Treasury Shares)

As of December 31, 2025	28,149,877 shares	As of June 30, 2025	28,149,877 shares
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2. Number of Treasury Shares at the End of the Period

As of December 31, 2025	483,606 shares	As of June 30, 2025	483,519 shares
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3. Average Number of Shares during the Period (Cumulative from the Beginning of the Fiscal Year)

Second Quarter of Fiscal 2026	27,666,280 shares	Second Quarter of Fiscal 2025	27,666,565 shares
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* This interim financial report is not subject to a quarterly review procedure by a certificated public accountant or an audit firm.

* Explanation for Appropriate Use of Financial Forecasts (Cautionary Note on Forward Looking Statements):

The forecasts on future business results released herein are based on available information and on certain assumptions deemed to be reasonable at the time of the announcement. Actual results may differ from these forecasts due to various reasons.

Shibuya Corporation
Consolidated Balance Sheets

(Millions of yen)

	As of June 30, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	45,579	37,577
Notes and accounts receivable - trade, and contract assets	28,362	31,949
Electronically recorded monetary claims - operating	9,846	10,057
Finished goods	302	403
Work in process	10,598	13,066
Raw materials and supplies	6,491	6,992
Other	4,415	4,187
Allowance for doubtful accounts	△22	△24
Total current assets	<u>105,574</u>	<u>104,210</u>
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	24,343	23,754
Machinery, equipment and vehicles, net	2,816	2,753
Land	14,272	14,280
Construction in progress	741	2,587
Other, net	1,635	1,952
Total property, plant and equipment	<u>43,810</u>	<u>45,328</u>
Intangible assets		
Other	538	503
Total intangible assets	<u>538</u>	<u>503</u>
Investments and other assets		
Investment securities	3,639	4,586
Retirement benefit asset	5,148	5,200
Deferred tax assets	230	31
Other	503	474
Allowance for doubtful accounts	△19	△19
Total investments and other assets	<u>9,502</u>	<u>10,273</u>
Total non-current assets	<u>53,852</u>	<u>56,104</u>
Total assets	<u>159,426</u>	<u>160,314</u>

(Millions of yen)

	As of June 30, 2025	As of December 31, 2025
Liabilities		
Current liabilities		
Notes and accounts payable - trade	16,629	16,167
Electronically recorded obligations - operating	2,778	3,234
Short-term borrowings	907	907
Income taxes payable	2,272	1,671
Accrued expenses	6,784	4,334
Contract liabilities	11,314	11,232
Provision for bonuses	508	516
Provision for loss on orders received	71	44
Provision for product warranties	48	43
Other	1,407	1,791
Total current liabilities	42,723	39,944
Non-current liabilities		
Long-term borrowings	2,789	2,335
Retirement benefit liability	5,767	5,959
Provision for retirement benefits for directors (and other officers)	144	75
Deferred tax liabilities	9	361
Other	62	63
Total non-current liabilities	8,773	8,795
Total liabilities	51,496	48,740
Net assets		
Shareholders' equity		
Share capital	11,392	11,392
Capital surplus	10,350	10,350
Retained earnings	82,443	85,083
Treasury shares	△442	△442
Total shareholders' equity	103,743	106,383
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,465	2,105
Foreign currency translation adjustment	825	1,253
Remeasurements of defined benefit plans	1,887	1,823
Total accumulated other comprehensive income	4,178	5,182
Non-controlling interests	8	8
Total net assets	107,930	111,574
Total liabilities and net assets	159,426	160,314

Shibuya Corporation
Consolidated Statement of Income

(Millions of yen)

	Six months ended December 31, 2024	Six months ended December 31, 2025
Net sales	62,508	63,063
Cost of sales	49,691	51,956
Gross profit	12,816	11,106
Selling, general and administrative expenses	5,443	6,050
Operating profit	7,373	5,056
Non-operating income		
Interest income	8	13
Dividend income	32	46
Foreign exchange gains	—	97
Gain on sale of scraps	23	19
Other	43	112
Total non-operating income	107	289
Non-operating expenses		
Interest expenses	15	12
Taxes and dues	7	12
Foreign exchange losses	69	—
Loss on cancellation of insurance policies	—	8
Other	3	1
Total non-operating expenses	96	35
Ordinary profit	7,384	5,311
Extraordinary income		
Gain on sale of non-current assets	1	0
Subsidy income	25	476
Other	10	—
Total extraordinary income	36	477
Extraordinary losses		
Loss on sale of non-current assets	0	—
Loss on disposal of non-current assets	0	40
Total extraordinary losses	0	40
Profit before income taxes	7,421	5,748
Income taxes - current	2,308	1,460
Income taxes - deferred	11	263
Total income taxes	2,319	1,724
Profit	5,101	4,024
Profit attributable to non-controlling interests	0	0
Profit attributable to owners of parent	5,100	4,023

Shibuya Corporation
Consolidated Statement of Comprehensive Income

(Millions of yen)

	Six months ended December 31, 2024	Six months ended December 31, 2025
Profit	5,101	4,024
Other comprehensive income		
Valuation difference on available-for-sale securities	486	639
Foreign currency translation adjustment	△79	429
Remeasurements of defined benefit plans, net of tax	△40	△63
Total other comprehensive income	367	1,005
Comprehensive income	5,468	5,029
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	5,467	5,028
Comprehensive income attributable to non-controlling interests	1	1

Shibuya Corporation
Consolidated Statement of Cash Flows

(Millions of yen)

	Six months ended December 31, 2024	Six months ended December 31, 2025
Cash flows from operating activities		
Profit before income taxes	7,421	5,748
Depreciation	1,436	1,625
Decrease (increase) in retirement benefit asset	△88	△58
Increase (decrease) in retirement benefit liability	124	116
Increase (decrease) in provision for retirement benefits for directors (and other officers)	3	△69
Increase (decrease) in allowance for doubtful accounts	△11	1
Increase (decrease) in provision for bonuses	28	8
Increase (decrease) in provision for loss on orders received	△13	△27
Increase (decrease) in provision for loss on disaster	△116	—
Interest and dividend income	△41	△60
Interest expenses	15	12
Subsidy income	△25	△424
Decrease (increase) in accounts receivable - trade, and contract assets	1,429	△3,606
Increase (decrease) in contract liabilities	△2,161	△267
Decrease (increase) in inventories	△2,535	△2,890
Increase (decrease) in trade payables	△1,014	△55
Decrease (increase) in advance payments to suppliers	△730	453
Increase (decrease) in accounts payable - other, and accrued expenses	△1,923	△2,528
Increase/decrease in consumption taxes payable/consumption taxes refund receivable	933	281
Other, net	472	220
Subtotal	3,203	△1,522
Interest and dividends received	41	53
Interest paid	△16	△12
Income taxes paid	△3,072	△2,182
Net cash provided by (used in) operating activities	156	△3,663
Cash flows from investing activities		
Payments into time deposits	△227	△5,227
Proceeds from withdrawal of time deposits	227	227
Purchase of investment securities	△0	△0
Purchase of property, plant and equipment	△3,523	△3,194
Proceeds from sale of property, plant and equipment	1	13
Purchase of intangible assets	△68	△89
Subsidies received	25	424
Other, net	3	△9
Net cash provided by (used in) investing activities	△3,562	△7,855
Cash flows from financing activities		
Repayments of long-term borrowings	△453	△453
Dividends paid	△1,657	△1,382
Other, net	△2	△1
Net cash provided by (used in) financing activities	△2,114	△1,837
Effect of exchange rate change on cash and cash equivalents	△51	342
Net increase (decrease) in cash and cash equivalents	△5,572	△13,014
Cash and cash equivalents at beginning of period	46,894	45,291
Cash and cash equivalents at end of period	41,322	32,277